

187—18.17(17A,535B) Annual report. On or before March 31 each year, a licensee shall file with the administrator an annual report for the preceding calendar year on forms prescribed by the administrator. For every day after March 31 that the report is not received, the administrator may assess late fees of \$10 per day.

[**ARC 8238B**, IAB 10/21/09, effective 1/1/10]